

**217.36 Distribution of earned income tax credit information.**

1. The department shall ensure that educational materials relating to the federal and state earned income tax credits are provided in accordance with this section to each household receiving assistance or benefits under:

- a. The hawk-i program under chapter 514I.
- b. The family investment program under chapter 239B.
- c. The medical assistance Act under chapter 249A.
- d. The food programs defined in section 234.1 which are administered by the department.
- e. Any other appropriate programs administered by, or under the oversight of, the department of human services.

2. The department shall, by mail or through the internet, provide a household described in subsection 1 with access to:

- a. Internal revenue service publications relating to the federal earned income tax credit.
- b. Department of revenue publications relating to the state earned income tax credit.
- c. Information prepared by tax preparers who provide volunteer or free federal or state income tax preparation services to low-income and other eligible persons and who are located in close geographic proximity to the person.

3. In January of each year, the department or a representative of the department shall mail to each household described in subsection 1 information about the federal and state earned income tax credit that provides the household with referrals to the resources described in subsection 2.

4. The mailings required by the department under this section do not have to be made as a separate mailing but may be included in existing mailings being made to the appropriate households.

2008 Acts, ch 1157, §1